

HAVE YOU MODIFIED YOUR VEHICLE TO RUN ON . . .

STRAIGHT VEGETABLE OIL “SVO” ? OR WASTE VEGETABLE OIL “WVO” ?

If so, did you know the California “Road Tax” applies to you?

SVO and WVO are classified as diesel fuel under the California diesel fuel tax law when used or sold to power a diesel-powered highway vehicle.

The California diesel fuel tax rate is \$0.18 per gallon on fuel placed into the tank of a diesel-powered highway vehicle.

For more information call: **916-322-9669**

State Board of Equalization
Fuel Industry Section

www.boe.ca.gov



Straight Vegetable Oil (SVO) Waste Vegetable Oil (WVO)

Raw vegetable oil, whether it is SVO (virgin oil, fresh or uncooked) or WVO (used cooking oil, “grease,” fryer oil, including tallow fats) that is used or sold to power a diesel-powered highway vehicle in California, is taxed at the same rate as petroleum diesel.

California fuel taxes pay for the construction and maintenance of the roads and highways. The tax applies to all fuel used on roads and highways, whether the fuel is sold, given away, or made for your own use.

Who must register and pay California diesel fuel tax on SVO and WVO?

In general, you must register with us if you do any of the following in California:

- Use SVO and/or WVO to power a motor vehicle driven on California roads and highways that has not been taxed as diesel fuel.
- Sell SVO and/or WVO for use in a diesel-powered motor vehicle that has not been taxed as diesel fuel.

For more information, please refer to publication 96, *Biodiesel and California Tax*, available on our website, at www.boe.ca.gov/pdf/pub96/pdf.